(MR. SPEAKER)

Among the Bills that are to be discussed is the Famine Bill. There are a number of notices received by me with regard to the famine and scarcity conditions prevailing in our state. I think we can have it at an early stage. The Revenue Minister has suggested that we should discuss it on Monday.

Sri S. NIJALINGAPPA (Chief Minister).—Any day is convenient. Monday is all right.

Sri S. SIVAPPA (Sravanabelagola).—We can have it for two days.

Mr. SPEAKER.—When we deal with it we will apply our mind thoroughly.

PAPERS LAID ON THE TABLE.

Sri M. V. RAMA RAO (Minister for Law).—Sir, I beg to lay on the Table Notification No. PHS 107 EPS 60, dated 3rd September 1963 [The Mysore Prohibition (Issue of Tourists Permits) Rules. 1963] ; as required under section 125 of the Mysore Prohibitin Act, 1961 (Mysore Act No. 17 of 1962).

MYSORE SALES TAX (AMENDMENT) BILL, 1963

Motion to Consider—(Continued).

Mr. SPEAKER.—Now the Mysore Sales Tax (Amendment) Bill may be taken up. There is an amendment standing in the name of Sri T. N. Madappa Gowda. Will the Hon'ble Member move it ?

Motion to refer to a Select Committee.

Sri T. N. MADAPPA GOWDA.—Sir, I move :

"That the Mysore Sales Tax (Amendment) Bill, 1963, be referred to a Select Committee consisting of the following members :—

Sriyuths :

1 B. D. Jatti (Minister for Finance)
2 Ganji Veerappa
3 M. Y. Ghorpade
4 B. Basaviah
5 M. Rajasekhara Murthy
6 B. J. Linge Gowda
7 N. Huchmasthy Gowda
8 S. Sivappa
9 V. S. Patil
10 G. V. Gowda

and that the Report of the Committee be presented by the 5th of October 1963."

Mr. SPEAKER.—The question is:

"That the Mysore Sales Tax (Amendment) Bill, 1963, be referred to a Select Committee consisting of the following members:—

Sriyuths;

1 B. D. Jatti (Minister for Finance)
2 Ganji Veerappa
3 M. Y. Ghorpade.
4 B. Basaviah
5 M. Rajasekhara Murthy
6 B. J. Linge Gowda
7 N. Huchmasthy Gowda
8 S. Sivappa
9 V. S. Patil
10 G. V. Gowda

and that the Report of the Committee be presented by the 5th of October 1963."

The motion was negatived.

Consideration of Clauses.

Mr. SPEAKER.—Then we may take up the Bill for consideration clause by clause.

Sri C. J. MUCKANNAPPA (Sira).—I want to bring to your notice one thing. Yesterday there was no quorum. Instead of 12-30 P.M. you can make it one o'clock.

Mr. SPEAKER.—I shall put it to the Business Advisory Committee.

Clause 2. There is an amendment in respect of item No. 3.

Sri G. V. GOWDA (Palya).—I beg to move;

"That in clause 2, item No. 3, in the proposed clause (k) of section 2 of the principal Act, item (v) shall be deleted."

Mr. SPEAKER.—Amendment moved:

"That in clause 2, item No. 3, in the proposed clause (k) of section 2 of the Principal Act, item (v) shall be deleted."

Mr. SPEAKER.—Next amendment.

Sri G. V. GOWDA.—I am not moving the next amendment. Item (v) relates to the definition given to the term 'dealer'. It includes as per item (v) a person who sells goods produced by him by manufacture or otherwise. This is a new provision sought to be incorporated by way of amendment which was not existing in the principal Act, nor in any Sales Tax Act in India. Sir, it may do more harm and mischief to small people who are engaged in rural and cottage industry and to rural artisans unless these articles are exempted in Schedule V. Supposing 4 or 5

(SRI G. V. GOWDA)

artisans join together and manufacture articles costing more than 10,000 and do business, then they will be attracted by this item 5 and they will have to pay the tax on the turn over. Having that in view I have proposed the amendment. By deleting this Government will not stand to lose much, because everybody will be covered under items 3 and 4.

Sri B. D. JATTI.—Sir, it is not possible for me to accept the amendment because necessary exemption would be given in Schedule V.

Mr. SPEAKER.—The question is :

"That in clause 2, item 3, in the proposed clause (k) of the principal Act, item (v) shall be deleted."

The amendment was negatived.

Mr. SPEAKER.—The question is :

"That clause 2 stand part of the Bill."

The motion was adopted

Clause 2 was added to the Bill.

Mr. SPEAKER.—The question is ;

"That clauses 3 and 4 stand part of the Bill."

The motion was adopted

Clauses 3 and 4 were added to the Bill.

Mr. SPEAKER.—Clause 5.

Sri B. D. JATTI.—Sir, I beg to move :

"That in clause 5, for item (ii) of sub-clause (1), the following item shall be substituted, namely:

'(ii) in the second proviso,

(*a*) the words "potatoes" and "sweet potatoes" shall be omitted; and

(*b*) for the words "turmeric and turmeric powder," the words and brackets "wheat (including atta, maida, soji and bran), bread, paddy, rice (including parched rice and beaten rice), ragi, jola, maize, bajra, navane, samey, turmeric and turmeric powder, and gunny bags and bardans" shall be substituted ;'

Mr. SPEAKER.—Amendment moved :

'That in clause 5, for item (ii) of sub-clause (1) the following item shall be substituted, namely :

'(ii) in the second proviso,

(*a*) the words "potatoes" and "sweet potatoes" shall be omitted ; and

(*b*) for the words "turmeric and turmeric powder," the words and brackets "wheat (including atta, maida, soji and bran), bread, paddy, rice (including parched rice and beaten rice), ragi, jola, maize, bajra, navane, samey, turmeric and turmeric power, and gunny bags and bardans,, shall be substituted;'

Sri B. D. JATTI.—Sir, originally it was the intention of Government to tax the foodgrains at two per cent multiple point sales-tax. Now, after considering the representation sent to Government, they have come to the conclusion, instead of 2 per cent multipoint sales-tax, it should be reduced to one per cent multipoint sales-tax. That is the intention.

Sri S. SIVAPPA.—Sir, I oppose this amendment. We are totally opposed to the levy of multiple sales-tax on foodgrains. By reducing it from 2 per cent to 1 per cent, we will not solve the problem. So, I request the Government that if they are really courageous, they should see that food products are supplied to the needy persons at a reasonable rate. Government should come forward with a suggestion that they will completely exempt foodgrains from sales-tax. If they come forward with a half hearted measure, the problem will not be solved and it will be still there. Therefore, we are totally opposed to any sales-tax on foodgrains. With this idea, I oppose this amendment.

† ಶ್ರೀ ಎಂ. ಕೃಷ್ಣಶೆಟ್ಟಿ (ಮಂಗಳೂರು 11).—ಸ್ವಾಮಿ, ಗೌರವಾನ್ವಿತ ಸೇಲ್ಸ್ ಟ್ಯಾಕ್ಸ್ ಬೇಡ ಎಂದು ಸೇಲ್ಸ್‌ಟ್ಯಾಕ್ಸನ್ನು ತೆಗೆದು ಈಗ ಅಕ್ಕಿಯ ಮೇಲೆ ಸೇಲ್ಸ್ ಟ್ಯಾಕ್ಸನ್ನು ಮಲ್ಟ ಪಾಯಿಂಟು ಹಾಕಬೇಕೆಂದು ಮಾಡಿರುವುದನ್ನು ನೋಡಿದರೆ ಸರಕಾರಕ್ಕೆ ಗೌರವ ದೊಡ್ಡದಾಯಿತು, ಮತ್ತು ಅದರಿಂದ ಸಣ್ಣ ವ್ಯಾಪಾರಸ್ಥರಿಗೆ ಅನುಕೂಲವಾಗುತ್ತದೆ ಎಂದು ಮಾಡಿದ್ದಾರೆ. ಈಗ ಅಕ್ಕಿಯನ್ನು ಭಾರಿ ಭಾರಿ ಬೆಲೆ ಕೊಟ್ಟು ಜನ ಕೊಂಡುಕೊಳ್ಳುತ್ತಿರುವುದು ಸರಕಾರದ ಗಮನಕ್ಕೆ ಬಂದ ಹಾಗೆ ಕಾಣುತ್ತಿಲ್ಲ. ಅಲ್ಲದೆ ಇದರ ಬೆಲೆಗಳು ದಿನೇ ದಿನೇ ಏರುತ್ತಲಿದೆ. ಹೀಗಿರುವಾಗ ಅಕ್ಕಿಯ ಮೇಲೆ ಒಂದು ಪಾಯಿಂಟು ಎಂದು ವ್ಯಾಪಾರಸ್ಥರ ಮೇಲೆ ಹಾಕಿದರೆ ಇದರಿಂದ ಕೋಟಿಗಟ್ಟಲೆ ಸೇಲ್ಸ್ ಟ್ಯಾಕ್ಸು ಬರುವಂತಿಲ್ಲ. ಕೆಲವು ಲಕ್ಷ ರೂಪಾಯಿಗಳು ಬರಬಹುದು ಎಂದು ಮಾಡಿದರೆ ಇದರಿಂದ ವ್ಯಾಪಾರ ಮಾಡುವ ಜನಕ್ಕೆ ಮತ್ತು ರೈತರಿಗೆ ಬಹಳ ಕಷ್ಟವಾಗುತ್ತದೆ. ಆದರಿಂದ್ದ ತಿದ್ದುಪಡಿಯನ್ನು ನಾನು ವಿರೋಧಿಸುತ್ತೇನೆ.

Sri B. D. JATTI.—Sir, in one form or the other, there was sales-tax on foodgrains in the Mysore State. When Government was collecting licence fee, it worked out to half a per cent sales-tax. Therefore, we are not introducing anything new. Instead of half a per cent, we are raising it to one per cent. I do not know why the Leader of the Opposition says that this requires courage on the part of Government. That requires no courage. Instead of half a per cent it is one per cent. Therefore, I do not agree with him.

ಶ್ರೀ ಎಸ್. ಗೋಪಾಲ ಗೌಡ.—ಆಹಾರ ಧಾನ್ಯಗಳ ಮೇಲೆ ಸೇಲ್ಸ್ ಟಾಕ್ಸು ಇದೆಯೇ? ಹಾಗಿದ್ದೂ ಈ ಮಸೂದೆಯಂತೆ ಲೈಸನ್ಸು ಫೀ ಎಂದು ತೆಗೆದುಕೊಳ್ಳುವುದು ಬೇರೆ ಇದೆಯೇ?

ಶ್ರೀ ಬಿ. ಡಿ. ಜತ್ತಿ.—ಮಲ್ಟಿ ಪಾಯಿಂಟು ಸೇಲ್ಸ್ ಟ್ಯಾಕ್ಸು ಎಂದು ಆಹಾರಧಾನ್ಯಗಳ ಮೇಲೆ ಇಲ್ಲ. ಇದರ ಮೇಲೆ ಲೈಸನ್ಸು ಫೀಯನ್ನು ಕೊಡ ಬೇಕೆಂದಿದೆ. ಇದರಿಂದ ಶೇಕಡಾ ಅರ್ಧ ಪರ್ಸೆಂಟು ಸೇಲ್ಸ್ ಟ್ಯಾಕ್ಸು ಕೊಟ್ಟಂತಾಗುತ್ತದೆ.

Mr. SPEAKER.—The question is:

'That in clause 5, for item (ii) of sub-clause (1), the following item shall be substituted, namely:—

'(ii) in the second proviso,

(*a*) the words "potatoes" and "sweet potatoes" shall be omitted; and

(*b*) for the words "turmeric and turmeric powder," the words and brackets "wheat (including atta, maida, soji, and bran), bread, paddy, rice (including parched rice and beaten rice), ragi, jola, maize, bajra, navane, samey, turmeric and turmeric powder, and gunny bags and bardans" shall be substituted.'

The amendment was adopted.

Mr. SPEAKER.—Sri G. V. Gowda has tabled an amendment

Sri G. V. GOWDA.—Sir, I beg to move:

"That in clause 5, item No. 4, the proposed section 5 (*b*) shall be deleted."

Mr. SPEAKER.—Amendment moved:

"That in clause 5, item No. 4, the proposed section 5 (*b*) shall be deleted."

Sri G. V. GOWDA.—This is a new provision said to be included in the amending Act. This seeks to tax the casual trader irrespective of the turnover. I submit that the principle behind caluse 5 (A) should apply equally to the casual trader also particularly because he has been brought under the definition of 'dealer'. When a dealer gets exemption upto a turnover of Rs. 7500, why should the casual trader, who is also a dealer as per the definition, be discrminated against? 'Taxable turnover' has been defined as turnover after making such deductions from his total twrnover and in such manner as may be prescribed. Suppose the total turnover is Rs. 10,000 and exemption is Rs. 7500 and therefore the actual taxable turnover is only Rs. 2500. If a person's total turnover is only Rs. 6,000 then he is not liable to pay tax. Therefore clause 5 'B' runs counter to the spirit of 5-A and does not stand the test of legality. It is desirable that item B is deleted so that the casual trader is treated on for with the dealer.

Sri B. D. JATTI.—It is found in practice in regulated produce markets that persons not having a regular place of business enter into business involving sale and purchase of goods. In spite of the fact that these goods are liable to tax at a single-point, there is considerable evasion particularly in the districts of Shimoga, Hassan and Mangalore. There are merchants who come under the category of casual traders who deal in areca and cardomum. They escape tax and we canot collect it from them. If such persons are defined as casual traders, we will earn lakhs of rupees from them. We do not want to give them exemption in turnover because they come only occasionally and sell or purchase big

quantities of areca and cardomum. They are the persons who earn most and yet are not taxed. We do not want to give them any exemption. Unless the tax is on actual turnover, we cannot collect it. Of course, there is a provision to remit tax and if cases mentioned by the hon. Member are brought to the notice of the officers, they would, no doubt remit a portion of the tax.

Sri G. V. GOWDA.—I do not press the amendment.

The amendment was, by leave of the House, withdrawn.

Mr. SPEAKER.—The question is :

"That clause 5, as amended, stand part of the Bill."

The motion was adopted.

Clause 5 was added to the Bill.

Clause 6

Sri G. V. GOWDA.—I beg to move :—

'That in the proposed sub-section (2) of section 6, after the the words "be computed" in line 2, the words "at the rate of half per cent" shall be inserted.'

Mr. SPEAKER.—Amendment moved :

'That in the proposed sub-section (2) of section 6, after the words "be computed" in line 2, the words "at the rate of half per cent" shall be inserted.'

Sri G. V. GOWDA.—I would like to draw the attention of the hon. Finance Minister to original clause 6 which gives exemption to sale of raw silk. The licence fee according to the original Section is Rs. 2 on every one thousand rupees or part there of the total turnover. The new clause gives exemption to raw silk and what the prescribed fee would be is not mentioned. Thus the benefit under original clause 6 is taken away and under the subsituted clause there is no mention of the prescribed fee. Therefore the licence fee of Rs. 2 cannot be levied.

Sri B. D. JATTI.—Under clause 6 (1) it would be prescribed.

Sri G. V. GOWDA.—Under the original section 6 the licence fee fixed is Rs. 2 on every thousand rupee of the turnover. In my amendment I have enhanced it to Rs. 5. The fee has to be fixed in the Act and not left to the rules. Let it be fixed in the Act itself.

Sri B. D. JATTI.—.—It has been spefically mentioned that the rate is to be prescribed by Government. Government's intention is that the trade and business legitimately due to our State should not be diverted to other States. We will take the suggestion of the hon. Member and we will see that we do not collect more licence fee from dealers.

Sri G. V. GOWDA.—In view of the assurance of the hon. Finance Minister, I would not press my amendment.

[*The amendment was, by leave of the House, withdrawn*]

2-00 P.M.

Mr. SPEAKER.—The question is:
"That Clause 6 stand part of the Bill."

The motion was adopted.

Clause 6 was added to the Bill.

Mr. SPEAKER.—The question is:
"That Clause 7 stand part of the Bill."

The motion was adopted.

Clause 7 was added to the Bill.

Sri G. V. GOWDA.—Sir, I am not moving my amendment to clause 8.

Clauses 8 to 21.

Mr. SPEAKER.—The question is:
"That clauses 8 to 21, both inclusive, stand part of the Bill."

The motion was adopted.

Clauses 8 to 21, both inclusive, were added to the Bill.

Clause 22.

Sri A. KRISHNA SHETTY (Mangalore II).—Sir, I beg to move that in the proviso to the proposed sub-section 3 (a) of Section 28 of the Principal Act, the words "except with the permission of the next higher authority" shall be deleted."

Mr. SPEAKER.—Amendment moved:
"That in the proviso to the the proposed sub-section 3 (a) of Section 28 of the principal Act, the words 'except with the permission of the next higher authority' shall be deleted.

ಶ್ರೀ ಎ. ಕೃಷ್ಣ ಶೆಟ್ಟಿ.—ಉದ್ಯೋಗಸ್ಥರಲ್ಲಿ ಮೇಲಿನಿಂದ ಕೆಳಗಿನವರೆಗೆ ಅವರ ಕೈಯಲ್ಲಿ ವ್ಯಾಪಾರ ದವರ ರೆಕ್ಕ ಪುಸ್ತಕ ಉಳಿಯುವ ಸಂಬವವಿರುವುದರಿಂದ ವ್ಯಾಪಾರಸ್ಥರಿಗೆ ತೊಂದರೆಯಾಗುತ್ತದೆ. ಈ ತೊಂದರೆಯನ್ನು ನಿವಾರಿಸಲಕ್ಕೆ ನಾನು ತೆಗೆದುಹಾಕಬೇಕೆಂದು ಸೂಚಿಸಿರುವ ಭಾಗವನ್ನು ತಿದ್ದುಪಡಿ ಬಿಲ್ಲನಲ್ಲಿ ತೆಗೆದುಹಾಕಬೇಕೆಂದು ಕೇಳಿಕೊಳ್ಳುತ್ತೇನೆ.

Mr. SPEAKER.—Is the Hon'ble Minister accepting the amendment?

Sri B. D. JATTI.—I am not accepting the amendment, Sir. Again if I am to explain, these are provisions which are to be very occasional and can be applied only in case of emergency. So the Hon'ble Member need not be afraid of it.

Sri A. KRISHNA SHETTY.—I do not press my amendments.

The amendment was, by leave of the House, withdrawn.

Mr. SPEAKER.—The question is:
"That clause 22 stand part of the Bill."

The motion was adopted.

Clause 22 was added to the Bill.

CLAUSE 23.

Sri B. D. JATTI.—Sir, I beg to move :

'That in the proposed sub-section (7) of section 28A,—

(i) for the words "The prescribed authority may" the words, brackets and figure "notwithstanding anything contained in sub-section (6), such authority as may be prescribed may" shall be substitued ; and

(ii) for the words "pass such orders as he deems fit" the words "pass orders confirming, cancelling or varying any such order, as the prescribed authority deems fit" shall be substituted.'

Mr. SPEAKER.—Amendment moved :

'That in the proposed sub-section (7) of section 28A,—

(i) for the words "The prescribed authority may" the words, brackets and figure "notwithstanding anything contained in sub-section (6), such authority as may be prescribed may" shall be substituted ; and

(ii) for the words "pass such orders as he deems fit" the words "pass orders confirming, cancelling or varying any such order, as the prescribed authority deems fit" shall be substituted.'

Sri B. D. JATTI.—Sir, in all the check posts there are certain officers who have got certain powers to levy penalty and also to levy tax. It was thought by the Government that it is not desirable to give such entire powers to such officers who are working at the check posts. So, it is not considered desirable to entrust those officers with such powers. Therefore, it is considered necessary to empower the higher officer taking into consideration all the circumstances. So, the higher officer is proposed and he can give maximum concession to the person, he may cancel or he may reduce the tax. That is the intention and it is in the interest of the persons who are caught there in the check posts.

Mr. SPEAKER.—The question is :

'That in the proposed sub-section (7) of section 28A,—

(i) for the words "The prescribed authority may" the words, brackets and figure "notwithstanding anything contained in sub-section (6), such authority as may be prescribed may" shall be substituted ; and

(ii) for the words "pass such orders as he deems fit" the words "pass orders confirming, cancelling or varying any such order, as the prescribed authority deems fit" shall be substituted.'

The amendment was adopted.

Mr. SPEAKER.—The question is :

"That clause 23, as amended, stand part of the Bill"

The motion was adopted.

Clause 23, as amended, was added to the Bill.

CLAUSES 24 TO 29.

Mr. SPEAKER.—The question is:

"That clauses 24 to 29, both inclusive, stand part of the Bill."

The motion was adopted.

Clauses 24 to 29, both inclusive, were added to the Bill.

CLAUSE 30.

Sri A. KRISHNA SHETTY.—Sir, I beg to move:

"That item (6) in clause 30 shall be deleted."

Mr. SPEAKER.—Amendment moved:

"That item (6) in clause 30 shall be deleted."

Sri A. KRISHNA SETTY.—Sir, I move:

"That for item (27) in clause 30, the following item shall be substituted:—

"Sl. No. 81 of Second Schedule shall be deleted."

Mr. SPEAKER.—Amendment moved:

"That for item (27) in clause 30 the following item shall be substituted:—

"Sl. No. 81 of Second Schedule shall be deleted."

Both the amendments are open for discussion.

†ಶ್ರೀ ಎ. ಕೃಷ್ಣ ಶೆಟ್ಟಿ—ಒಂದನೆಯದಾಗಿ ಮಾದಕ ಪದಾರ್ಥಗಳ ಮೇಲೆ ತೆರಿಗೆಯನ್ನು 25 ರಿಂದ 40 ಕ್ಕೆ ಹೆಚ್ಚಿಸಬೇಕು ಎನ್ನುವ ವಿಚಾರದಲ್ಲಿ ನಾನು ಹೇಳುವುದೇನೆಂದರೆ ನಾವು ಪಾನ ನಿರೋಧದ ಧೋರಣೆಯನ್ನು ಇಟ್ಟುಕೊಂಡಿದ್ದೇವೆ. ಪಾನನಿರೋಧವನ್ನು ಪೂರ್ಣವಾಗಿ ತರಬೇಕೆಂದು ಇದ್ದೇವೆ. ಸಂಪೂರ್ಣವಾಗಿ ಪರದೇಶದ ಮಾದಕ ಪದಾರ್ಥಕಗಳ ಮೇಲೆ ಗೋವ ಮತ್ತು ಇತರ ಕರಾವಳಿ ಪ್ರದೇಶಗಳಲ್ಲಿ ಕಳ್ಳ ಸಾರಾಯಿ ಮಾರಾಟಕ್ಕೆ ಕಡಮೆ ಬೆಲೆಯಲ್ಲಿ ಬರುವಾಗ ಈ ರೀತಿ ಇದರ ದರ ವನ್ನು ಏರಿಸುವುದು ಸರಯಲ್ಲ. ಅದನ್ನು ಕಡಮೆ ಇಟ್ಟು ಮದ್ಯಪಾನ ನಿರೋಧ ಯೋಜನೆಯನ್ನು ಜಾರಿ ಮಾಡಿ ಮದ್ಯಪಾನ ದೇಶದಲ್ಲಿ ಅಂತ್ಯವಾಗುವ ಹಾಗೆ ಮಾಡಬೇಕು.

ಮೆಣಸಿನಕಾಯಿ ಮೇಲೆ ತೆರಿಗೆ ಹಾಕುವ ವಿಷಯ ಇದರಲ್ಲಿದೆ. ಹಸಿ ಮೆಣಸಿನಕಾಯಿಗೆ ತೆರಿಗೆ ಇಲ್ಲ. ಒಣಮೆಣಸಿನಕಾಯಿಗೆ ತೆರಿಗೆ ಇದೆ ಎನ್ನುವ ರೀತಿಯಲ್ಲಿ ಇದೆ. ಮೆಣಸಿನಕಾಯಿ ಹಸಿ ಮತ್ತು ಒಣಗಿದ್ದು ಎಂದು ನಮ್ಮಲ್ಲಿ ಪ್ರತ್ಯೇಕವಾಗಿ ವಿಂಗಡಣೆ ಮಾಡಿಲ್ಲ. ಆ ಒಂದು ವ್ಯತ್ಯಾಸ ವನ್ನು ಇಲ್ಲಿಯೂ ತೆಗೆದು ಮೆಣಸಿನಕಾಯಿಯನ್ನು ಒಂದೇಕಡೆ ತೆಗೆದುಕೊಳ್ಳಬೇಕೆಂದು ಎರಡನೆಯ ತಿದ್ದುಪಡಿಯನ್ನು ತಂದಿದ್ದೇನೆ. ಆದುದರಿಂದ ಎರಡನ್ನೂ ತೆಗೆದುಹಾಕಬೇಕೆಂಬ ಉದ್ದೇಶದಿಂದ ಈ ತಿದ್ದುಪಡಿಯನ್ನು ನಾನು ಸಭೆಯಲ್ಲಿ ಮಂಡಿಸಿದ್ದೇನೆ.

Sri G. V. GOWDA.—Sir, so far as deletion of item (6) is concerned, I do not support that amendment, because they have enhanced the tax on foreign liquor from 25 to 40 per cent. Even if it is more, it is welcome. But so far as the second amendment:

"For item (27) the following item shall be substituted.—

"Sl. No. 81 of Second Schedule shall be deleted"

is concerned, when it is the intention of the Government to exempt chillies from being taxed, there is no question of differentiation between green or yellow or red chillies. Only you are taking away granting exemption according to schedule, to green chillies, and the Hon'ble Minister might know that it is only when it becomes dry, chillies are made use of. More than 75 to 80 per cent of the chillies would be made

use of only when it is dried. To a little extent, green chillies might be made use of. If you do not give exemption to the ripe chillies, it is as if no exemption is given to chillies. So, I suggest that exemption be given for all classes of chillies.

Otherwise, there is no question of any exemption of the chillies. There is no question giving exemption to 20 per cent of a commodity and imposing a tax on 80 per cent; it will be no relief to the raiyats at all.

One more thing I am submitting. Chilllies has been classified as a commercial crop and under the Agricultural Income-tax, it is liable to be taxed if it is grown in more than 6 acres under irrigation and 16 acres under dry cultivation. When it is already taxed as a commercial crop, full exemption should be given at least on humanitarian grounds. All varieties of chillies should be exempted from tax.

ಶ್ರೀ ಎನ್. ಹುಚ್ಚಮಾಸ್ತಿ ಗೌಡ—ಸ್ಪಾಟಿಯ, ಶ್ರೀಮಾನ್ ಕೃಷ್ಣ ಶೆಟ್ಟರವರು ತಂದಿರುವ ತಿದ್ದುಪಡಿ ಬಹಳ ಸೂಕ್ತವಾಗಿದೆ. ಅದನ್ನು ಒಪ್ಪಿಕೊಳ್ಳಬೇಕೆಂದು ಸಚಿವರನ್ನು ಕೇಳಿಕೊಳ್ಳುತ್ತೇನೆ.

Sri B. D. JATTI.—The Hon'ble Member has moved two amendments.—

(1) "Item (6) shall be deleted."

(2) "For item (27) the following item shall be sustituted :—

"Sl. No. 81 of Second Schedule shall be deleted."

I want to accept the first amendment in the list furnished to the House

Mr. SPEAKER.—I will put the amendments separately to the vote of the House. The question is:

"That in clause 30, item 6 shall be deleted."

The amendment was adopted.

Sri B. D. JATTI.—As far as green chillies are concerned, it is not possible to delete. If it is deleted, it will come under the multi-point sales-tax. The Hon'ble Member does not know the difference between green chillies and other varities namely yellow or red chillies. There is much difference, Sir.

Sri G. V. GOWDA.— When he is prepared to accept the amendment regarding liquor, why not accept the deletion of tax on chillies?

Mr. SPEAKER.—I will now put the other amendment to the vote. The question is :

"That in clause 30 for item (27), the following item shall be substituted :—

"Sl. No. 81 of Second Schedule shall be deleted"

The amendment was negatived.

Mr. SPEAKER.—I will now put the amended clause to the vote of the House. The question is :

"That clause 30, as amended, stand part of the Bill."

The motion was adopted.

Clause 30, as amended, was added to the Bill.

CLAUSE 31.

Mr. SPEAKER.—New amendment does not come in. It is barred. I will therefore put the rest of the clauses to the vote.

The question is:

"That clauses 31 to 34, both inclusive, standpart of the Bill."

The motion was adopted.

Clauses 31 to 34, both inclusive, were added to the Bill

Mr. SPEAKER.— Clause 1, the Title and the Preamble.

The question is :

"That Clause 1, the Title and the Preamble stand part of the Bill."

The motion was adopted.

Clause 1, the Title and the Preamble were added to the Bill.

Motion to pass.

Sri B. D. JATTI.—Sir, I beg to move :

"That the Mysore Sales-tax (Amendment) Bill, 1963, as amended, be passed."

Mr. SPEAKER.—The question is:

"That the Mysore Sales-tax (Amendment) Bill, 1963, as amended, be passed."

The motion was adopted.

MYSORE AGRICULTURAL INCOME-TAX (AMENDMENT) BILL, 1963

Motion to consider.

Sri B. D. JATTI.—Sir, I beg to move :

"That the Mysore Agricultural Income-tax (Amendment) Bill, 1963, be taken into consideration."

Mr. SPEAKER.—Motion moved :

"That the Mysore Agricultural Income-tax (Amendment) Bill, 1963, be taken into consideration."

For the benefit of the Hon'ble Members, I say that I have asked the office to keep three books on the Table in the Reading Room relating to Sales-Tax (Amendment) Bill, the Agricultural Income-Tax (Amendment) Bill and other books—the Act of 1957 of Mysore, Act 1950 of Hyderabad and Act 1950 of Bihar.

Sri SANJEEVANATH AIKALA.—Those books will not help us.